Fera Cases

825. SHRI SYED SHAHABUDDIN: Will the Minster of FINANCE be pleased to state:

(a) the number of pending cases under the Foreign Exchange Regulation Act, 1973 as on April 1, 1991;

(b) the number of cases instituted during the current financial year;

(c) the number of persons put under arrest or detention as on April, 1, 1991;

(d) the number of persons arrested during the currency financial year upto December 31, 1991; and

(e) the number of cases and persons in respect of which proceedings are in progress under FERA as on December 31, 1991?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) to (e). Statistical data of the cases under FERA is given below:

(1)	No. of cases pending adjudication (as on 1.4.1991)	9618
(2)	No. of Show Cause Notices issued (during 1991–92)	2246
(3)	No. of persons detained (1.4.90 to 31.3.91)	64
(4)	No. of persons arrested (1.4.91 to 3.1.12.91)	257
(5)	No. of cases pending adjudication (as on 31. 12. 91)	9186

Tax Cases Pending Before Appellate Tribunal

826. SHRI SYED SHAHABUDDIN:
SHRI RAM TAHAL CHOUDHARY:
SHRI GUMAN MAL LODHA:

Will the Minster of FINANCE be pleased to state:

(a) the number of cases settled by the appellate tribunal for direct taxes during the last three years;

(b) the number of cases pending before the appellate tribunal for the direct taxes as on Apri1, 1991 and December 31, 1991;

(c) the number of appeals filed by the Government included therein;

(d) the number of appeals filed by the Government the High Courts against the orders of the tribunal on those dates;

(e) the number of appeals filed by the Government pending before the Supreme Court against the orders of the High Courts on those dates;

(f) whether the Government propose to

screen the appeals pending before the tribunal, the High Courts and the Supreme Court in order to reduce their burden of work; and

(g) if not, the reasons therefor?

THE MINSTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) The number of cases settled by the Income –tax Appellate Tribunal during the last three years is as flows:–

1988–89	:	45,248
1989–90	:	58,885
1990–91	:	54,976

(b) The number of cases pending before the Income-tax Appellate Tribunal is as following:–

As on 1st April, 1991: 1,98,915

As on 31st Dec. 1991: 2,18,091

(c) Appeals filed by the Government included therein are about half of the total number.

(d) The number of appeals filed before the various High Courts against the orders of the Tribunal as on 1.4.91 was 23,633 cases. Break-up of these figures into those filed by the Government & the assesses is not available.

(e) The number of appeals pending before the Supreme Court against the orders of the High Courts as on 1.4.91 was 2862 cases. Break–up of these figures into those filled by the Government & Assessees is not available;

(f) and (g). According to standing guidelines, appeals and references are filed before the Tribunal, High Courts and the Supreme Court very selectively and where the revenue stakes involved are large and only after rigorous scrutiny. Prior consultation with legal experts is also done and, so far as appeals and SLPs to the Supreme Court are concerned, they are filed only on the specific advice of the Law Ministry.

Tax Evasion by Edible Oil Traders

827. SHRI SYED SHAHABUDDIN: Will the Minster of FINANCE be pleased to state:

(a) whether the Government have seen the report regarding the massive tax evasion by the traders in edible oil as pointed out in survey conducted by the Institute of Rural Management, Anand;

(b) if so, the reaction of the Government thereto; and

(c) the steps taken by the Government to collect the tax dues in accordance with the law?

THE MINISTER OF STATE IN THE MINSTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) to (c). Yes, Sir. The study conducted by the Institute of Rural Management, Anand refers primarily to evasion of taxes levied by the State Government. It is based on certain estimates of yield and profitability. The study does not provide any firm evidence for detection of tax evasion in individual cases.

Supply of Arms from USA

828. SHRI SANAT KUMAR MANDAL: Will the Minister of DEFENCE be pleased to state:

(a) whether the attention of the Government has been drawn to the news–item captioned "Defunct US arms for India " appearing in the Financial Express, New Delhi dated the January 7, 1992; and